

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
REPORT OF APPEALING TAXING UNIT TO THE  
LOCAL GOVERNMENT TAX CONTROL BOARD

THE INFORMATION REQUESTED MUST BE COMPLETED IN TOTAL FOR EACH APPEAL TO BE CONSIDERED. THE REQUIRED INFORMATION MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19, 2007**, OR BEFORE DECEMBER 31, 2007 FOR A PROPERTY TAX SHORTFALL APPEAL PERTAINING TO IC 6-1.1-18.5-16. FORWARD TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE THIS PAGE, PAGES APPLICABLE TO THE APPEAL(S) TO BE CONSIDERED, CERTIFICATION PAGE AND ANY SUPPORTING DOCUMENTATION ONLY. **DO NOT FORWARD UNUSED PAGES AND DO NOT SUBMIT MORE THAN ONE APPLICATION; CHECK ALL APPEALS THAT YOU ARE APPLYING FOR ON THIS PAGE AND SUBMIT APPROPRIATE WORKSHEETS. THIS APPEAL MUST BE SUBMITTED TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE DIRECTLY – DO NOT SUBMIT WITH BUDGET PAPERWORK SENT TO THE COUNTY AUDITOR.**

TAXING UNIT: \_\_\_\_\_ COUNTY \_\_\_\_\_

FISCAL OFFICER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

- \$ \_\_\_\_\_

Annexation, Consolidation or Extension of Services
- \$ \_\_\_\_\_

Operation of a New Court
- \$ \_\_\_\_\_

Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor
- \$ \_\_\_\_\_

Volunteer Fire Expenses
- \$ \_\_\_\_\_

Increased Police Pension Payments and Contributions
- \$ \_\_\_\_\_

Increased Fire Pension Payments and Contributions
- \$ \_\_\_\_\_

Township Assistance
- \$ \_\_\_\_\_

Public Transportation
- \$ \_\_\_\_\_

Operation of a New Jail/Juvenile Detention Facility
- \$ \_\_\_\_\_

Fire Contract with a Municipality
- \$ \_\_\_\_\_

Firefighting Services
- \$ \_\_\_\_\_

Voting System
- \$ \_\_\_\_\_

Correction of Advertising, Mathematical or Data Error
- \$ \_\_\_\_\_

Property Tax Shortfall Due to Erroneous Assessed Value

For consideration before the Local Government Tax Control Board all submissions must include, in addition to the information required for the type of appeal under consideration, the following: (Please indicate by a [✓], or explanation of exclusion, attach indicated items.) **All copies must be collated and ready to forward to the Local Government Tax Control Board members.**

- [ ] Copy of Appeal Worksheet and Signed Certification.  
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [ ] Copy of Ensuing (following) Year Maximum Levy Sheet
- [ ] Copy of Ensuing (following) Year Budget Proof of Publication
- [ ] Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- [ ] Copy of “16 Line” Financial Statement (Budget Form 4B) for Funds Under Appeal
- [ ] Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- [ ] Eight (8) copies of all of the above including the appeal worksheet and the information required for the type of appeal under consideration.
- [ ] All documentation required for specific appeals per list on specific appeal worksheet(s).

#### NOTICE

THIS FORM AND SUPPORTING DOCUMENTATION AS REQUESTED MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19** OF THE CALENDAR YEAR IMMEDIATELY PRECEDING THE ENSUING BUDGET YEAR, OR BY **DECEMBER 31 FOR SHORTFALL APPEALS**. SUBMISSIONS BEARING POSTMARKS OF SEPTEMBER 19 OR DECEMBER 31 (IF APPLICABLE) OR BEFORE WILL BE HONORED. IN ADDITION, THE PROVISIONS OF IC 6-1.1-17-3(A)(4) REQUIRES THAT ANY REQUESTS FOR EXCESSIVE LEVY APPEALS BE PUBLISHED AS A PART OF THE NOTICE TO TAXPAYERS OF THE ESTIMATED BUDGET. FAILURE TO COMPLY WITH IC 6-1.1-17-3(A)(4) MAY BE CAUSE FOR DENIAL. ALL REQUESTS FOR CONSIDERATION FOR AN APPEAL MUST BE SPECIFIC.

**APPEALS MUST BE FILED WITH THE DLGF CENTRAL OFFICE IN INDIANAPOLIS TO BE CONSIDERED.**

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar  
(do not include debt or cumulative funds):

Operating Balance (line 11 on Fund Report)	2005	2006	2007	2008 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Jan. 1 <sup>st</sup> Cash Balance	2005	2006	2007	2008 (estimated)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Unit's Total Rate (line 17 on Fund Report)	2005	2006	2007	2008 (proposed)
General				

Revenue History	2005	2006	2007	2008 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

Total District Rate (found on our web site)	2004	2005	2006	2007

- Tax Rate Impact:
- A.

2007 Net assessed value

\$
- B.

Total amount of appeal(s)

\$
- C.

Unit's Rate Impact of appeal(s) = [B / (C/100)]

\$

(to four decimal places)
- D.

District Rate Impact = C / 2007 Total District Rate

\$

(to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)? ☐ Yes ☐ No Vote \_\_\_\_\_  
(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal? ☐ Yes ☐ No  
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?  
☐ Yes ☐ No (Please attach copy of ensuing year's budget proof of publication).

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**ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13a(1))**

1. State the time frame of annexations to be considered.

As of March 1:        Year \_\_\_\_\_ Year \_\_\_\_\_ Year \_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for *each year* of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

Annexation	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. APPEAL AMOUNT

(a) Total Amount of Appeal \$ \_\_\_\_\_  
(must be supported by question 4 above)

(b) Total amounts from question 2 above \$ \_\_\_\_\_

(c) Line (a) – (b) \$ \_\_\_\_\_

(d) Number of years attributable to line (a) above \_\_\_\_\_

(e) Divide line (c) by line (d) \$ \_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation). \_\_\_\_\_ Yes    \_\_\_\_\_ No  
If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes    ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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## IN LEGISLATION ENACTED AFTER 1973

1. Name of Court: \_\_\_\_\_

3. Operating costs for new courts first full year of existence: \_\_\_\_\_

4. Name of court replaced: \_\_\_\_\_

5. Has the unit appealed for this increase in prior years? \_\_\_\_\_ Yes \_\_\_\_\_ No

6. Direct operating cost of court that was replaced for year immediately preceding new court.

Personal services:	\$
--------------------	----

Supplies: \$ \_\_\_\_\_

Other services and charges \$\_\_\_\_\_

Capital outlays \$ \_\_\_\_\_

Total	\$
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7. State the type and amount of revenues that will be applied to the operation of the Court in the ensuing budget year.

8. Indicate the following:

(a) Current year actual expenses of the court \$\_\_\_\_\_

(b) Ensuing year budget for the court	\$
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(c) What is the average expense per court? \$ \_\_\_\_\_  
(If more than one court is supported by the budget)

9. State precisely why the additional increase to the maximum levy is required.

10. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No:                      Yes                      No

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**THREE YEAR GROWTH FACTOR**  
**(IC 6-1.1-18.5-13a(3))**

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ by at least 2%. The statewide average AVGQ is **1.0326 for 2008**. The following information is for illustration purposes only and does not reflect the AVGQ. Since 2006 pay 2007 was an annual adjustment year, do not use 2007 assessed values to compute the three-year growth factor.

Example:

Step 1: Determine your certified assessed values for the last four years.

2006AV = \$2,036,244,300  
2005 AV = \$1,815,322,707  
2004 AV = \$1,572,155,628  
2003 AV = \$1,368,661,455

Step 2: Calculate your assessed value growth for each of the last three years.

2006 AV divided by 2005 AV      2,036,244,300 / 1,815,322,707 = 1.1217  
2005 AV divided by 2004 AV      1,572,155,628 / 1,368,661,455 = 1.1487  
2004 AV divided by 2003 AV      1,368,661,445 / 1,258,446,200 = 1.0878

Step 3: Calculate the average assessed value growth quotient by taking the sum of the results of Step 2 and dividing by three (3).

1.1217 + 1.1487 + 1.0878 = 3.3582  
3.3582 / 3 = 1.1194  
Average AVGQ = 1.1194

Note: Your AVGQ (Step 3) must be equal to or greater than **1.0326** to qualify for this appeal.

**Answer the following questions:**

1. Determine your average AVGQ by using the example above:
- Step 1:**      2005p2006 AV = \_\_\_\_\_  
                  2004p2005 AV = \_\_\_\_\_  
                  2003p2004 AV = \_\_\_\_\_  
                  2002p2003 AV = \_\_\_\_\_
- Step 2:**      2005p2006 AV \_\_\_\_\_ divided by 2004p2005 AV \_\_\_\_\_ = \_\_\_\_\_  
                  2004p2005 AV \_\_\_\_\_ divided by 2003p2004 AV \_\_\_\_\_ = \_\_\_\_\_  
                  2003p2004 AV \_\_\_\_\_ divided by 2002p2003 AV \_\_\_\_\_ = \_\_\_\_\_
- Step 3:**      Add the results of Step 2 and divide by three (3) = \_\_\_\_\_ (Average AVGQ)
2. Requested amount of increase to the maximum levy = \_\_\_\_\_  
(Result of **Step 3** multiplied by the “**2008 Adjusted Limit**” from maximum levy worksheet minus “**2008 Unit Maximum Levy**” from maximum levy worksheet)
3. Is the result of Step 3 above (your average AVGQ) at least **1.0326**      Yes \_\_\_\_\_      No \_\_\_\_\_
4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.
6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b?      ( ) Yes      ( ) No
- If yes, indicate the anticipated amount      \$ \_\_\_\_\_
7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)      ( ) Yes      ( ) No
- If Yes:      Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_
- If No:      \_\_\_\_\_ Yes      \_\_\_\_\_ No

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**VOLUNTEER FIRE EXPENSE**  
**(IC 6-1.1-18.5-13a(4))**

1. (a) Current year approved fire budget \$ \_\_\_\_\_  
Advertised Budget \$ \_\_\_\_\_ Adopted Budget \$ \_\_\_\_\_  
(b) Approved additional appropriations for current year \$ \_\_\_\_\_  
(c ) Expenses in (a) and (b) allocated for Full-time firefighters \$ \_\_\_\_\_  
(d) Current year volunteer fire expenses [a+b-c] \$ \_\_\_\_\_  
(e) Emergency loan(s) for volunteer fire expense \$ \_\_\_\_\_  
(f) Net current year volunteer fire expense [(d) – (e)] \$ \_\_\_\_\_  
(g) Multiply line (f) by 20% \$ \_\_\_\_\_  
(h) Lesser of line (g) or \$10,000 \$ \_\_\_\_\_  
(i) Ensuing year approved budget \$ \_\_\_\_\_  
(j) Expenses in (i) allocated for full-time firefighters \$ \_\_\_\_\_  
(k) Net ensuing year volunteer fire budget [(i) – (j)] \$ \_\_\_\_\_  
(l) Increase in expenses [(k) – (f)] \$ \_\_\_\_\_  
(m) Qualifying amount [lesser of (h) or (l)] \$ \_\_\_\_\_

2. **THIS SECTION IS REQUIRED TO BE COMPLETED**  
Of the amount of levy increases for which the unit qualifies (line (m) above), list the specific appropriations that have increased by indicating the following:

**Qualifying expenses include: Hydrant rental, Insurance, Clothing Allowance, Gasoline, Oil, Repairs, Supplies, Building Utility Costs, and Contractual Payments**

Expense item	Current year expense	Ensuing year expense	Increase
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Increase (The appeal amount to be considered will be the lesser of (m) in part 1 or the total increase in expenses reported in this section).			_____

3. Number of current year volunteer firemen \_\_\_\_\_  
Number of ensuing year volunteer firemen \_\_\_\_\_
4. (a) January 1 (current year) cash balance of the firefighting fund: \$ \_\_\_\_\_  
(b) Prior year encumbrances carried forward: \$ \_\_\_\_\_  
(c) January 1 (current year) net cash balance (a) minus (b) \$ \_\_\_\_\_
5. A unit must be at their maximum levy to qualify for this appeal.  
What is your maximum levy for Fire \_\_\_\_\_? You are at or below the maximum by \$ \_\_\_\_\_  
What is your maximum levy for Civil \_\_\_\_\_? You are at or below the maximum by \$ \_\_\_\_\_
6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No  
If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_  
If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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**POLICE PENSION PAYMENTS AND CONTRIBUTIONS**  
**(IC 6-1.1-18.5-13a(5))**

(Please note that the following information is divided between Unit Contributions and Pension Payments)

<u>CONTRIBUTIONS (Current Personnel)</u>	
(a) Number of Personnel for which Contributions are to be made for Ensuing Year	_____
(b) Number of Personnel for which Contributions will be made for Current Year	_____
(c) Increase in Personnel [Line (a) minus Line (b)]	_____
(d) Ensuing Year Contributions	\$ _____
(e) Current Year Contributions	\$ _____
(f) Increase in Contributions [(d) – (e)]	\$ _____

<u>PENSION PAYMENTS (Retirees)</u>	
(g) Ensuing Year Appropriations for Pension Payments	\$ _____
(h) Current Year Appropriations for Pension Payments	\$ _____
(i) Increase in Pension Payments [(g) – (h)]	\$ _____
(j) Number Anticipated Receiving Benefits for Ensuing Year	_____
(k) Number Receiving Benefits during Current Year	_____

<u>APPEAL CALCULATIONS</u>	
(l) Total Contributions and Payments Current Year [(e) + (h)]	\$ _____
(m) Multiply line (l) by 1.1	\$ _____
(n) Total Contributions and Payments for Ensuing Year [(d) + (g)]	\$ _____
(o) Amount to be Considered for Levy Increase [(n) – (m)]	\$ _____

1. Basis upon which the ensuing year contributions (Line (d) above) were calculated for Police personnel:

(a) Position upon which contributions are based (type of position):	_____
(b) Salary of (a) above	\$ _____
(c) Percentage of Contribution	_____ %
(d) Multiply (b) times (c)	\$ _____
(e) Number of covered positions	_____
(f) Multiply (d) times (e)	\$ _____

2. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes:	Fund _____	Amount \$ _____
If No:	_____ Yes	_____ No

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**FIRE PENSION PAYMENTS AND CONTRIBUTIONS**  
**(IC 6-1.1-18.5-13a(5))**

(Please note that the following information is divided between Unit Contributions and Pension Payments)

<b>CONTRIBUTIONS (Current Personnel)</b>	
(a) Number of Personnel for which Contributions are to be made for Ensuing Year	_____
(b) Number of Personnel for which Contributions will be made for Current Year	_____
(c) Increase in Personnel [Line (a) minus Line (b)]	_____
(d) Ensuing Year Contributions	\$ _____
(e) Current Year Contributions	\$ _____
(f) Increase in Contributions [(d) – (e)]	\$ _____

<b><u>PENSION PAYMENTS (Retirees)</u></b>	
(g) Ensuing Year Appropriations for Pension Payments	\$ _____
(h) Current Year Appropriations for Pension Payments	\$ _____
(i) Increase in Pension Payments [(g) – (h)]	\$ _____
(j) Number Anticipated Receiving Benefits for Ensuing Year	_____
(k) Number Receiving Benefits during Current Year	_____

<b><u>APPEAL CALCULATIONS</u></b>	
(l) Total Contributions and Payments Current Year [(e) + (h)]	\$ _____
(m) Multiply line (l) by 1.1	\$ _____
(n) Total Contributions and Payments for Ensuing Year [(d) + (g)]	\$ _____
(o) Amount to be Considered for Levy Increase [(n) – (m)]	\$ _____

1. Basis upon which the ensuing year contributions (Line (d) above) were calculated for Fire personnel:

- (a) Position upon which contributions are based (type of position): \_\_\_\_\_
- (b) Salary of (a) above \$ \_\_\_\_\_
- (c) Percentage of Contribution \_\_\_\_\_%
- (d) Multiply (b) times (c) \$ \_\_\_\_\_
- (e) Number of covered positions \_\_\_\_\_
- (f) Multiply (d) times (e) \$ \_\_\_\_\_

2. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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**TOWNSHIP ASSISTANCE**  
**(IC 6-1.1-18.5-13a(6))**

1. Has the township been granted a Township Assistance appeal in prior years?  
(If yes, please state the year and amount approved.)

Year \_\_\_\_\_ Amount \$ \_\_\_\_\_

2. Explain in detail the reason(s) and increase(s) in expenses that has caused the necessity to appeal. Attach additional pages if necessary.

3. Complete the following table for the township assistance fund

	2003	2004	2005	2006	2007
Budget (line 1)					
Levy (line 16)					
Rate (line 17)					
Actual Expenditures					

4. Have you established township assistance standards? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If yes, please provide a copy of the adopted standards

5. Do you work with applicants to help them find employment? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If so, what type of help do you provide?

6. How long, on average, are recipients receiving assistance? \_\_\_\_\_

7. Complete the following qualifying calculation:

- (a) Current Year Township Assistance approved appropriations \$ \_\_\_\_\_
- (b) Current Year Township Assistance approved additional appropriations \$ \_\_\_\_\_
- (c) Total Current Year Appropriations (a + b) \$ \_\_\_\_\_
- (d) Ensuing Year adopted appropriations \$ \_\_\_\_\_
- (e) Current Year Township Assistance Rate \$ \_\_\_\_\_
- (f) Current Year Township Assistance assessed value divided by 100 \$ \_\_\_\_\_
- (g) Multiply line (e) by line (f) \$ \_\_\_\_\_
- (h) Multiply line (f) by \$.0167 \$ \_\_\_\_\_
- (i) Qualifying Amount [Subtract line (g) from line (h)] \$ \_\_\_\_\_

8. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

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**PUBLIC TRANSPORTATION**  
**(IC 6-1.1-18.5-13a(7))**

- [illegible]

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**OPERATION OF A NEW JAIL OR JUVENILE DETENTION FACILITY**  
**(IC 6-1.1-18.5-13a(9))**

1.     \_\_\_\_\_ This appeal is for a **jail** in the amount of: \$ \_\_\_\_\_  
          \_\_\_\_\_ This appeal if for a **juvenile** detention center in the amount of: \$ \_\_\_\_\_

(Note: if both a jail and juvenile detention center is opened in the county, the county must complete two separate applications.)

2.     Year opened: \_\_\_\_\_
3.     Has the unit appealed for this increase in a prior year?     (Y) Year \_\_\_\_\_                   (N)
4.     Is the jail or juvenile detention center subject to an order issued by a federal district court?   (Y)   (N)  
(If yes, please attach a copy of the court order with this application.)
5.     Has the court order been terminated?
6.     Does the current (old) jail or detention center meet the American Correctional Association Jail Construction Standards and/or the Indiana jail operation standards adopted by the Department of Corrections? (Y) (N)
7.     Does the new jail or detention center meet the American Correctional Association Jail Construction Standards and/or the Indiana jail operation standards adopted by the Department of Corrections?                   (Y) (N)
8.     If no, attach supporting documentation supporting noncompliance to the above-mentioned standards.
9.     Total operating costs of the jail or juvenile detention center that was replaced for the year immediately preceding the first full year of operations of the new jail or juvenile detention center, the first full year of the new facility and the proposed budget for the ensuing year:

Budget:	Old Facility	First Full Year of New Facility	Ensuing Year
Personnel Services			
Supplies			
Other			
Capital Outlays			
Total			

10.    State the type and amount of revenues that will be applied to the operation of the jail or juvenile detention center in the ensuing budget year.
11.    Current year actual expenses of the Jail or Juvenile Detention Center
- Personnel Services

\$ \_\_\_\_\_
- Supplies

\$ \_\_\_\_\_
- Other

\$ \_\_\_\_\_
- Capital Outlay

\$ \_\_\_\_\_
- Total

\$ \_\_\_\_\_
12.    State precisely why the additional increase to the maximum levy is required.
13.    Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?)                   ( ) Yes    ( ) No
- If Yes:

Fund \_\_\_\_\_

Amount \$ \_\_\_\_\_
- If No:

\_\_\_\_\_ Yes

\_\_\_\_\_ No

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**FIRE CONTRACT WITH A MUNICIPALITY**  
**(IC 6-1.1-18.5-13a(10))**

*Note: Only Townships qualify for this appeal.*

1. Name of Municipality: \_\_\_\_\_ County: \_\_\_\_\_

2. Amount of Appeal Requested: \$ \_\_\_\_\_

3. If, for the Municipality, the Fire Budget is within the General Fund, complete the following:

(a) Current Year DLGF Approved Municipal General Fund Budget \$ \_\_\_\_\_

(b) Current Year DLGF Approved Municipal Fire Budget \$ \_\_\_\_\_

(c) Current Year General Fund Rate of Municipality \$ \_\_\_\_\_

(d) Current Year Township Fire Rate \$ \_\_\_\_\_

If the Municipality has a separate Fire Fund, complete the following:

(a) Current Year Municipal Fire Rate \$ \_\_\_\_\_

(b) Current Year Township Fire Rate \$ \_\_\_\_\_

4. For the past three (3) years, state the year and amount of fire excessive levy appeals approved by the Department of Local Government Finance.

2007 \$ \_\_\_\_\_

2006 \$ \_\_\_\_\_

2005 \$ \_\_\_\_\_

5. Within the past three (3) years, has the appealing unit been granted approval of an Emergency Loan for fire operating expenses? (If so, state year and approved amount.)

2007 \$ \_\_\_\_\_

2006 \$ \_\_\_\_\_

2005 \$ \_\_\_\_\_

6. Is the contract between the appealing unit and municipality negotiated? Explain how the contractual amount is determined. (Attach a copy of the most recent contract with the Municipality.)

7. Does the Municipality have a full-time fire department? \_\_\_\_\_ Yes \_\_\_\_\_ No

8. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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**FIREFIGHTING SERVICES**  
**(IC 6-1.1-18.5-13a(11))**

1. Does the Township provide fire protection services for all or part of the Township?
2. Has the Township borrowed under IC 36-6-6-14 during the preceding 3 years? \_\_\_\_ Yes \_\_\_\_ No
3. Has the Township received this appeal within the last 4 years? If yes, identify which year(s).
4. Amounts borrowed under IC 36-6-6-14  
(The qualifying amount is the least amount borrowed in the preceding three years):
- 2007: \$ \_\_\_\_\_
- 2006: \$ \_\_\_\_\_
- 2005: \$ \_\_\_\_\_
- 2004: \$ \_\_\_\_\_
5. Do you wish to have the approved increase phased in over a period not to exceed three (3) years? (If yes, please provide a copy of the board resolution approving the phase-in.) \_\_\_\_ Yes \_\_\_\_ No
6. If the answer to #5 above is yes, please list the amounts to be phased in for each of the three (3) years:
- Year 1 \$ \_\_\_\_\_
- Year 2 \$ \_\_\_\_\_
- Year 3 \$ \_\_\_\_\_
7. Please state the services that cannot be supported without this appeal.

8. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No
- If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_
- If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.	14
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**VOTING SYSTEM**  
**(IC 6-1.1-18.5-13.6)**

*Note: Unit must have a Cumulative Voting Fund to qualify for this appeal.*

1. The County needs the increase to the maximum levy to pay for (check one):

- ☐ New Voting System Amount: \$ \_\_\_\_\_
- ☐ Expansion/Upgrade of an Existing Voting System Amount: \$ \_\_\_\_\_

2. Please provide an itemized listing of expenditures supporting the requested increase to the maximum levy.

3. Does the unit have a Cumulative Voting Fund in place? \_\_\_\_\_ Yes \_\_\_\_\_ No

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

**CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

1. State the type, cause and budget year of the error(s).  
(The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)

2. Date which error was found to exist. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

3. State the ensuing year levy impact of the error. \$ \_\_\_\_\_

4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No



**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)

Do you want to omit appearing before the Local Government Tax Control Board and have this appeal go directly to the Commissioner of the DLGF? ☐ Yes ☐ No  
**Note: If Yes is marked, then only one copy of the petition and supporting documentation is needed.**

1. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (ie: which budget year experienced a shortfall?).

Pay\_\_\_\_\_ \$ \_\_\_\_\_ Pay\_\_\_\_\_ \$ \_\_\_\_\_

2. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

3. Complete the following calculation:

- (a) Unit’s District Number(s) per Auditor’s Reports: \_\_\_\_\_  
(b) Total District Net Certificates of Error (per 127CER report) \$ \_\_\_\_\_  
(c) Total District Net Tax Refund Claims (per 17TC report) \$ \_\_\_\_\_  
(d) Total District Net Errors and Refunds Issued \$ \_\_\_\_\_

Please highlight on Auditor’s reports the pertinent information used in this calculation.

Note: Please use the “Net” column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.  
(b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.  
(c) County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Difference (B - C)
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total	\$	\$	\$

5. In the past three (3) years, has the unit experienced a Levy Excess? ☐ Yes ☐ No  
(If Yes, state the taxing year and amount)

2006 \$ \_\_\_\_\_

2005 \$ \_\_\_\_\_

2004 \$ \_\_\_\_\_

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ☐ Yes ☐ No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: ☐ Yes ☐ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Judy Robertson  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- ☐ Annexation (IC 6-1.1-18.5-13a(2)) \$ \_\_\_\_\_
- ☐ Operation of a New Court (IC 6-1.1-18.5-13a(3)) \$ \_\_\_\_\_
- ☐ Three Year Growth (IC 6-1.1-18.5-13a(4)) \$ \_\_\_\_\_
- ☐ Volunteer Fire Expenses (IC 6-1.1-18.5-13a(5)) \$ \_\_\_\_\_
- ☐ Fire Contract with a Municipality (IC 6-1.1-18.5-13a(11)) \$ \_\_\_\_\_
- ☐ Police Pension (IC 6-1.1-18.5-13a(6)) \$ \_\_\_\_\_
- ☐ Fire Pension (IC 6-1.1-18.5-13a(6)) \$ \_\_\_\_\_
- ☐ Township Assistance (IC 6-1.1-18.5-13a(7)) \$ \_\_\_\_\_
- ☐ Public Transportation (IC 6-1.1-18.5-13a(8)) \$ \_\_\_\_\_
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16) \$ \_\_\_\_\_
- ☐ Correction of Error (IC 6-1.1-18.5-14) \$ \_\_\_\_\_
- ☐ Firefighting Services (IC 6-1.1-18.5-13a(12)) \$ \_\_\_\_\_
- ☐ Voting System (IC 6-1.1-18.5-13.6) \$ \_\_\_\_\_
- ☐ New Jail/Juvenile Detention Facility (IC 6-1.1-18.5-13a(10)) \$ \_\_\_\_\_

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

FOR

AGAINST

\_\_\_\_\_

\_\_\_\_\_

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ATTEST: \_\_\_\_\_

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

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